

**Title IV-D Child Support Enforcement Presentation
County Auditors Spring State Called Conference
Wednesday, May 16, 2012**

I. Prospective Incentive Funds

Prospective Incentive Remittance Amounts for Calendar Year 2012 are sent out by approximately the middle of the month following quarter end. Please see separate handout for the 2012 amounts you can expect.

II. Issues We Are Seeing Relative to Title IV-D Funding

A. Distributions Receipted into Incorrect Funds

- DCS AO is trying to make the Remittance Notices as clear as possible. The upper right corner of the document will tell you into what fund you should deposit the money, and it will be highlighted in yellow. The appropriate fund number from the State Board of Accounts Chart of Accounts has been added for those counties who are already using the new account numbers. Also, we have also updated the Guide to Categories on DCS Remittance Notices. Please see separate handout.
- Examples:
 - Counties have been found to deposit reimbursement for monthly expenditures and other funds, such as PCA reimbursements, into one or more incentive accounts. Non-incentive reimbursements do not have the restrictions of incentive funds and should not be inter-mingled with the incentive funds.
 - Incentive Funds have been deposited into the County General Account, leaving them unavailable for the Title IV-D program and causing comingling and other problems (see below).

B. Incentive Funds Losing Their Identity

- Title IV-D Incentive Funds were moved into the County General Fund to supplement a Prosecutor and Title IV-D Court's expenditures. However, once deposited into the County General Fund, the incentive funds have lost their 'incentive fund' identity. Federal reimbursement was claimed on the overall expenditure, resulting in over claiming from the Federal Government. (Reimbursement is not available for expenses paid with incentive funds.) Since the expenses reported were claimed for 66% reimbursement, it was required to make an adjustment to either the reported reimbursable expenditures or to replace the balance (34%) of incentive funds back into the Title IV-D Incentive fund.

C. Transferring of Incentive Funds

- A County transfers Title IV-D Incentive Funds into the County General Fund to supplement; however, the actual expenditures end up totaling less than the original transfer and County fails to transfer the remaining amount back into the Title IV-D Incentive fund.
 - This practice runs the risk of over claiming from the Federal Government – see example above – and could result in the necessity of making an adjustment to either the reported reimbursable expenditures or replacing the balance (34%) of incentive funds back into the Title IV-D Incentive fund.
 - We recommend that you not transfer money from incentive funds into non-incentive funds to cover costs not yet due.
 - It's fine to transfer from one incentive fund to another incentive fund (e.g. the Clerk agrees to give the Prosecutor \$10,000 of Incentive money for a project the Prosecutor wants to complete, but doesn't have enough funds. Make sure to report the transfer on the Incentive Balance Report).

D. Incentive Funds Being Used Inappropriately

- We have seen a few instances of incentive funds being used for either expenditures that are not Title IV-D related, or to supplant existing budgets. Both of these practices are prohibited by federal and state law.

III. Looking forward -- Establishment of Incentive Fund Accounts in accordance with the COA

As new incentive accounts have been created at the county level, as well as SBOA's issuance of new Chart of Account number guidelines, counties need to ensure that they are completely merging their original incentive accounts with the newly created funds.

IV. Reminder

Quarterly incentive balance documents are due via the DCSAOInquiries@dcs.in.gov email box by the 30th of the month following each quarter's end. For example, the 6/30/2012 quarterly balance is due by Monday July 30th.

V. Resources

- A. Ongoing questions should be emailed to DCSAOInquiries@dcs.in.gov
- B. DCS Child Support Bureau has a "Child Support Resources" intranet site known as the "CSR." A portion of the site is devoted to information regarding claims and incentives, forms, the "Claims Guide", etc. This portion is now available for Auditors and IV-D Courts (in addition to the Prosecutors and Clerks). See below for instructions to request access.

Instructions for Requesting Access to CSR Portal

The Indiana Office of Technology (IOT) requires certain identifying information in order to grant access to the State's intranet sites. In order for CSB to give access to the CSR so that you may have easy access to the Administrative Claims Guide, training materials, and updates, please email the following information to Eric Durnil, the Child Support Project Manager over the Administrative Claims Project, at Eric.Durnil@dcs.IN.gov:

- *Name*
- *Title*
- *Your Office Street Address*
- *City and ZIP*
- *County*
- *Phone Number*
- *Driver's License State and Number (IOT requires this data to create a PeopleSoft ID which is the system that will allow an ID to be created to access the CSR) of the person that is going to be accessing the CSR*